

Article 3E.

Low-Income Housing Tax Credits.

(See Editor's note for repeal of this Article.)

§ 105-129.40. (See Editor's note for repeal) Scope and definitions.

(a) Scope. – G.S. 105-129.41 applies to buildings that are awarded a federal credit allocation before January 1, 2003. G.S. 105-129.42 applies to buildings that are awarded a federal credit allocation on or after January 1, 2003.

(b) Definitions. – The definitions in section 42 of the Code and the following definitions apply in this Article:

- (1) Housing Finance Agency. – The North Carolina Housing Finance Agency established in G.S. 122A-4.
- (2) Pass-through entity. – Defined in G.S. 105-228.90. (2002-87, s. 1; 2003-416, s. 3.)